

# **Exhibit L**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS SPECIAL FINANCING  
INC., *et al.*,

Debtors.

) Chapter 11

) Case No. 08-13888 (JMP)

) (Jointly Administered)

NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO RULE 3001(e)(2)

A CLAIM HAS BEEN FILED IN THIS CASE (Lehman Brothers Special Financing Inc., Debtor, Case No. 08-13888) or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Bank of America, N.A.

Giants Stadium LLC

Name of Transferee

Name of Transferor

\$301,804,617.14

64070 (which amends claim 33561)

Proof of Claim Amount

Proof of Claim Number

You are hereby requested to make all future payments and distributions, and give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFeree:

Address:

Bank of America, N.A.  
c/o Bank of America Merrill Lynch  
Bank of America Tower, 3<sup>rd</sup> Floor  
One Bryant Park  
New York, NY 10036

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

By:

By:  

Date: 7/26/2011

Name: FRANK KOTSEN

Title: Counsel for Transferee

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Giants Stadium LLC

Giants Stadium LLC, a limited liability company organized under the laws of New Jersey, with offices located at Meadowlands Sports Complex, 50 State Route 120, East Rutherford, NJ 07073 ("SELLER"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Bank of America, N.A., its successors and assigns, with offices located at Bank of America Tower, 3rd Floor, One Bryant Park, New York, NY 10036 ("BUYER"), all right, title and interest in and to the claims of SELLER against Lehman Brothers Special Financing Inc., and its affiliates in the amount of \$301,828,087.35 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888 (JMP).

SELLER hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and BUYER herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to BUYER.

IN WITNESS WHEREOF, dated as of the 27<sup>th</sup> day of April, 2009.

GIANTS STADIUM LLC

By: 

Name:

Title:

BANK OF AMERICA, N.A.

By: 

Name: Frank Kotsen

Title: Managing Director